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A Word From The Chief Counsel

This brochure has been prepared to acquaint you with the legal employment opportunities that exist in the Chief Counsel's Office of the Internal Revenue Service.

The Chief Counsel's Office has a distinguished reputation for professional excellence and integrity, dating back to 1866. Many of our nation's leading lawyers—in private practice, in Government, in academic life, and in commercial pursuits—have served in the Office and benefited greatly from the training and knowledge acquired during their tenure. As the largest tax law firm in the country, we provide a variety of interesting and important legal services to our client, the Internal Revenue Service. These include the trial of Tax Court cases, the drafting of Treasury regulations, the review and referral of criminal prosecution recommendations, the drafting of revenue rulings, and the issuance of private letter rulings. We also perform non-tax legal work for the Service, including labor relations, contracts, torts, FOIA, and Privacy Act matters, just to name a few. The pages that follow will give you more information concerning the functions and organization of the Office.

Some of our attorneys work with us for a number of years, become experts in particular fields of law, and move on to other endeavors. Other attorneys decide to make Chief Counsel's Office a career and move into various management or senior technical or litigation positions.

Regardless of your ultimate career goals, I think you will find working in the Chief Counsel's Office to be a challenging and rewarding experience. If you are interested, we invite you to take the next step and submit an application for employment. Should you have any questions, please call or write us.

Chief Counsel
Internal Revenue Service

The Work Environment

When you come to work for the Office of Chief Counsel, the only briefcase we expect you to carry is your own. Attorneys are given their own docket of cases and have the opportunity to perform increasingly more responsible and independent work as rapidly as they indicate their capacity to undertake it. But working independently does not mean working in a vacuum. Attorneys are assigned to small branches or groups, where they can share their work ideas with their peers and managers. Being part of a larger organization allows our attorneys to also draw upon the experience and advice of field and National Office experts who have mastered particular areas of the law.

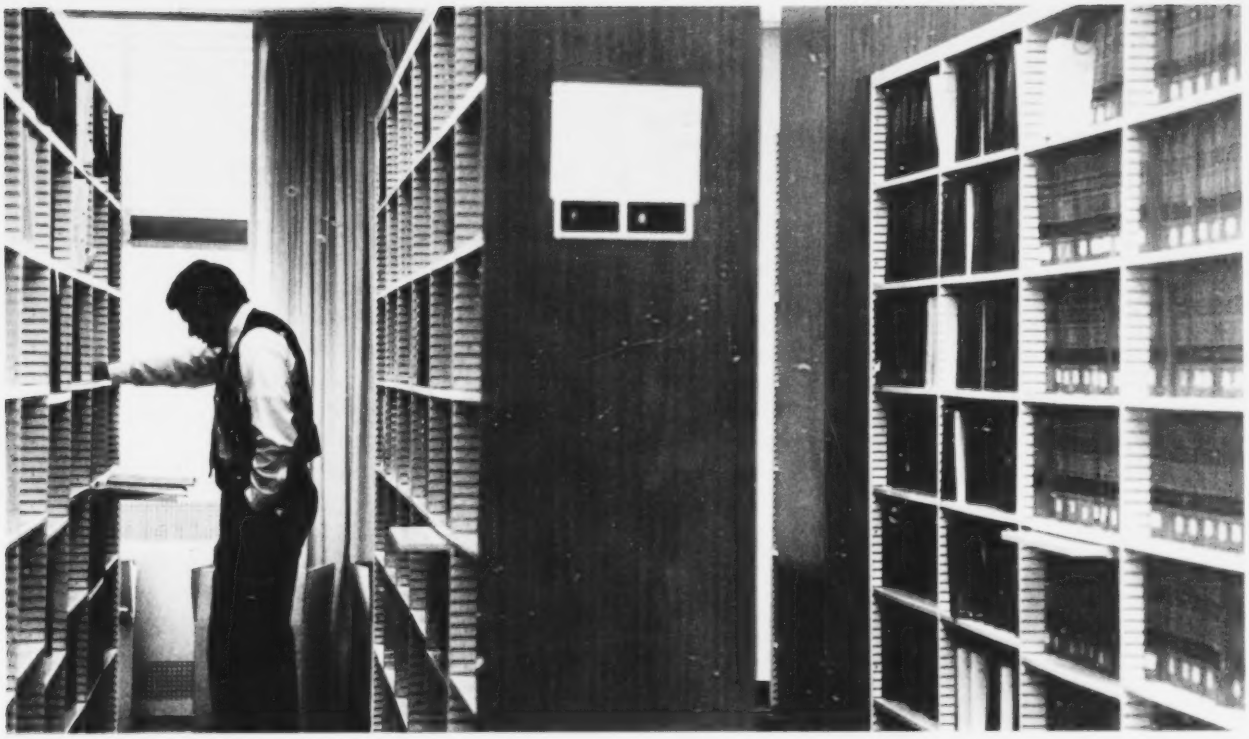
Attorneys in field offices (there are 54 District Counsel offices) have extensive client contact and routinely deal with taxpayers and their attorneys or other representatives. Field attorneys have ample opportunity for trial experience. New attorneys are exposed to a variety of work, which, while teaching them about the client's organization and needs, allows them to use their legal skills creatively and persuasively. Field work includes Tax Court, refund, general litigation and criminal tax cases, which are described in more detail later in this brochure. Additionally, attorneys in our seven Regional Counsel offices provide our client with "general legal services," also described later in this brochure.

In the National Office, attorneys are assigned to one of eleven offices, based on their particular interests, qualifications, and the staffing needs of the office. Their work is focused on the particular office's area of responsibility, such as Criminal Tax or Corporate. While trial work in the National Office is limited, attorneys have the opportunity to broaden their experience and learn new skills and subject matters by transferring to other offices.

Senior attorneys who are looking for even broader experience, or simply a change in scenery, may have the option of transferring from one field office to another field office or the National Office, or from the National Office to a field office.

"There is a tremendous opportunity to learn how to think about the law and how to do legal analysis. And you have the time to do it."

Mary Oppenheimer



Our goal is to provide you with a challenging and exciting work experience, help you sharpen your legal skills through training and work assignments, and provide you the opportunity to further your career in Chief Counsel's Office. In short, we will fully support your professional development because our success depends upon your success.

Quality of Life

In the Chief Counsel's Office, we believe that an employee's "quality of life" is just as important as salary and benefits. As a dynamic organization, we monitor the changing trends in society and act to ensure that the work environment we provide is, to the greatest extent possible, consistent with these trends. We realize that although work is a major part of life, employees have other interests, responsibilities, and obligations. Therefore, we have an alternative work schedule that provides employees some flexibility in their daily work schedules.

Occasionally, an employee's personal or medical needs, or career goals, change, so that full-time employment is no longer desired. In those instances where the work of the office is not negatively affected, an employee may be able to convert to a part-time position.

In several offices throughout the country, the IRS is experimenting with providing on-site day care facilities to its employees. In 13 cities, the IRS is establishing on-site physical fitness programs, which include exercise equipment, aerobics, and health screening and maintenance counseling. Chief Counsel has supported these initiatives and its employees can participate in these programs.

The Chief Counsel's Office conducts a program unique among law firms. The Office, in conjunction with various law schools, selects three attorneys each year to teach full-time at law schools as visiting professors. During their twelve-month appointments at the law schools, the attorneys teach a tax course and undertake a research project.

Finally, as part of our quality of life philosophy, we have implemented an extensive management training program. Since managers work closely with attorneys and have a direct impact upon them, we feel the Office has an obligation to both the managers and attorneys to educate managers in traditional and current management theory and practices.

Continuing Legal Education

The Office of Chief Counsel sponsors a substantial number of continuing legal education programs for its attorneys with an annual training budget of over two million dollars. Basic training programs are conducted by in-house experts for new attorneys assigned to field offices or to the Criminal Tax, General Legal Services, General Litigation, International and Tax Litigation offices in the National Office. Advanced courses focusing on more complex issues are offered in these same areas. Attorneys also regularly attend courses sponsored by bar associations, colleges or universities and private vendors. Field attorneys receive continuing legal education through regional conferences that are conducted by the Office every year.

The National Office counterpart of these conferences is the Continuing Professional Education (CPE) Program. This program is currently administered jointly by Chief Counsel and the Graduate Division and Tax Law Office of New York University School of Law. Through the program, the Office of Chief Counsel offers twelve graduate tax law courses on an annual basis at the National Office. These courses, held during normal working hours, are taught by leading academicians from NYU and other law schools. The classes are conducted along rigorous, traditional law school lines with participants being tested and graded at the conclusion of each program. This program is a first within the federal government and is understandably a source of pride for all of us in Chief Counsel. It has been endorsed by academicians and members of the private bar as perhaps the single most important undertaking to enhance the skills of those professionals entrusted with interpreting the complex and ever-changing federal tax laws. In the New York City metropolitan area, the Office is conducting a pilot program in which tuition assistance is provided to attorneys taking work-related, graduate level legal courses.

Salary and Fringe Benefits

Recent graduates of law school are generally appointed at grade GS-11, at a salary rate of $28,852, although attorneys with special qualifications may qualify for a higher salary. Attorneys with substantial prior experience may be appointed at grades GS-12 ($34,580), GS-13 ($41,121) or GS-14 ($48,592) and in very unusual cases, GS-15 ($57,158) (these salary rates were effective January 1, 1989). In addition, attorneys receive benefits as follows:

□ Health and Life Insurance—Employees can choose from a variety of low cost health insurance plans and the Government pays a portion of the cost. Group term life insurance is also available.

□ Retirement Plan—The Federal Employees' Retirement System (FERS) has been established for all federal employees who began work on or after January 1, 1984. This system provides a basic Government pension, social security coverage, and a thrift plan under which the employee may contribute up to 10% of base salary, with the Government matching up to 5%. Both contributions are tax deferred under the current tax law.

□ Annual Leave and Sick Leave—Annual leave is accrued based upon the length of Government Service, including military service. During the first three years of service, employees receive 13 days of leave with pay each year; after three years this leave is increased to 20 days a year; and further increased to 26 days after 15 years of service. In addition, employees are entitled to 13 days sick leave each year, which accumulates year after year when not used and protects employees from loss of salary due to illness.

□ Maternity Leave—Leave for absences due to maternity reasons is generally approved for a period of up to 4 months, subject to extension if necessary. An employee may use a combination of sick leave, annual leave, and leave without pay to cover this absence.

"The work provides an opportunity for travel in connection with cases and training programs."

Joe Clark

□ Awards Program—The Office has an extensive awards program under which employees may receive cash or honorary recognition for superior performance, special achievements, or useful ideas in the form of employee suggestions.

□ Military Service—An employee who is a member of a military reserve unit, and who must attend annual training, receives up to 15 days of military leave with full pay. This in no way affects other leave.

Promotion Policy

Attorneys appointed at grade GS-11 are eligible for promotion to grade GS-12 after one year of satisfactory performance. Subsequent promotions are made pursuant to the Chief Counsel's promotion plan which provides for a minimum of one and a half years at grade GS-12 before attorneys are eligible for grade GS-13 and two years before they are eligible for grade GS-14.

Grade GS-15 and above are usually reserved for supervisors, senior technical advisors, special trial attorneys and special litigation assistants. These positions are selected from among the GS-14 attorneys nationwide by a board of senior executives.

□ Four-Year Commitment Rule—The Office of Chief Counsel spends a significant amount of time and money training new attorneys to become proficient in the law; we therefore expect applicants accepted for appointment to remain in the employ of the Office for a period of four years, unless released from this employment obligation by the Chief Counsel.

□ Pre-Employment Conditions—All appointments are subject to completion of favorable security and character investigations and to a one-year probationary period.

New appointees must pay all travel and transportation expenses to their first post of duty; however, such expenses may qualify for deduction from gross income for purposes of income tax under section 217 of the Internal Revenue Code.

Field Offices

Attorneys assigned to one of our 54 District Counsel offices typically handle a combination of at least two of the following three areas of work: Criminal Tax, General Litigation and Tax Litigation. Attorneys interested in General Legal Services work are assigned to one of our seven Regional Counsel offices or the National Office.

Criminal Tax

The Chief Counsel is the legal advisor to the Commissioner, and, as such, is responsible for referring for prosecution criminal tax cases investigated by special agents of the Commissioner. Attorneys meet with the criminal investigators during the developing stages of criminal tax investigations and, where legal problems are identified, offer alternative investigative approaches. Field attorneys also assist the investigators in the drafting of search warrants and affidavits, requests for administrative immunity and summonses. After investigations are completed, field attorneys review the reports and evidence, hold conferences with representatives of proposed defendants, and determine whether to recommend criminal prosecution based upon the Service's standards of proof beyond a reasonable doubt and a reasonable probability of conviction. They then either forward such cases for prosecution with analytical criminal reference letters or write declination memoranda returning the case to the District Director for civil disposition where the standards for prosecution have not been satisfied. IRS attorneys may furnish pretrial or trial assistance in criminal tax prosecutions. Selected criminal tax attorneys may be designated by the Department of Justice to try criminal tax cases in district court as attorneys for the government.

General Legal Services

Attorneys in a Regional Counsel office assigned General Legal Services work handle the various non-tax legal problems arising in the Internal Revenue Service. They represent management in all labor law litigation under the Civil Service Reform Act of 1978, including representation, unfair labor practice and arbitration cases; they handle all personnel litigation arising from the Merit Systems Protection Board and discrimination litigation before the Equal Employment Opportunity Commission; and they render legal advice and assistance to the Internal Revenue Service in government procurement contracting matters including representation of the Service in government contract litigation before the General Services Administration Board of Contract Appeals, and the United States General Accounting Office. They are responsible for legal advice in forfeiture matters, in disbarment actions against taxpayer representatives, in ethical matters involving Service or Counsel employees or Tax practitioners, in labor and personnel matters, and in other administrative matters. They also assist the Department of Justice in defending the Service or its personnel in a variety of non-tax federal court cases including constitutional and common law tort actions, EEO and personnel related civil actions.

General Litigation

Attorneys in a District Counsel office assigned General Litigation work are responsible for furnishing advice and legal services necessary to collect and protect tax claims of the United States. The attorneys handle a wide variety of issues including constitutional law, administrative law, lien law, Uniform Commercial Code, real and personal property, bankruptcy and dece-

dent's estate issues. They work in conjunction with the attorneys of the Department of Justice in the commencement or defense of litigation brought in the United States District Courts or the state courts with respect to Internal Revenue Service activities. They also advise and prepare correspondence authorizing suit in connection with civil enforcement of summonses and tax return preparer matters. In many offices, the attorneys have been appointed Special Assistant U.S. attorneys handling primarily bankruptcy cases for the Internal Revenue Service in the bankruptcy court.

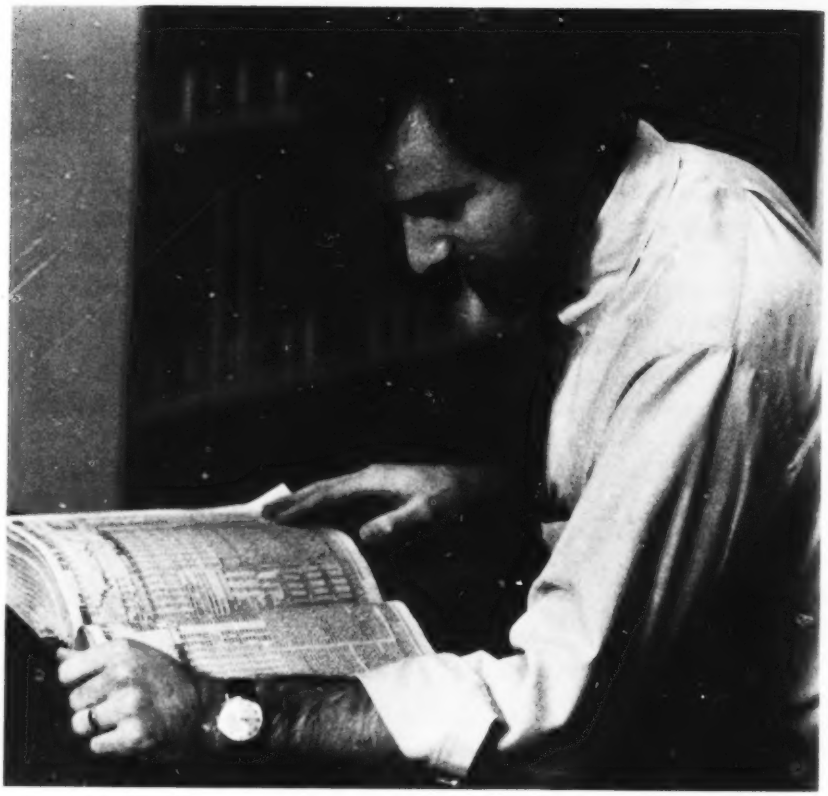
Tax Litigation

Attorneys in a District Counsel office assigned Tax Litigation work are responsible for a docket of cases pending before the United States Tax Court. They prepare all pleadings and briefs; they participate in discovery, stipulation of fact, and settlement conferences with taxpayers or their representatives; and they try the cases. With respect to adverse decisions, they make initial recommendations as to whether the cases should be appealed. In addition, all suits filed in the United States District Courts seeking a refund of taxes are handled by the field attorney. The attorney analyzes the facts in such cases, researches the applicable law, and determines the position of the Service. These determinations are incorporated in letters to the Department of Justice recommending a course of action on the case, and the letters are then used by the attorney's counterpart in the Department of Justice as a basis for handling the case in court. In addition to these defense recommendations, Tax Litigation attorneys participate in settlement conferences with taxpayers' attorneys and make recommendations as to the merits of proposed settlements.

"The work in a District Counsel Office provides excellent opportunities to develop litigating and negotiating skills through direct contact with taxpayers and their representatives."

Warren Simonsen

National Office



The National Office consists of both Technical, Litigation and International components. Attorneys assigned to the National Office are placed in one office and perform the work of that one area exclusively. Four of the eleven offices in the National Office have coordination and oversight responsibilities for the work performed in the field offices, i.e., Criminal Tax, General Legal Services, General Litigation and Tax Litigation. The remainder of the offices in the National Office do not have field counterparts.

National Office Technical

The five offices reporting to the Associate Chief Counsel (Technical) are primarily responsible for developing and applying basic principles and rules for the uniform interpretation and application of the federal tax laws. Each office has the responsibility of administering the sections of the tax law under its jurisdiction. The primary activities performed by attorneys in these offices include the development and drafting of regulations, participation in the development of new tax legislation, the issuance of private letter rulings and technical advice,

the initiation and drafting of revenue rulings and procedures, and assisting in the development of litigating positions.

The development and drafting of regulations involve the interpretation of the intent of Congress in enacting tax legislation. Attorneys assigned to regulations projects identify issues in legislation that should be addressed by regulations, analyze the pros and cons of possible IRS positions, brief Service and Treasury officials, and draft the regulations. Attorneys also analyze comments received from the public and participate in public hearings on proposed regulations.

Participation in the development of new tax legislation includes developing proposals, assisting Congressional staff in drafting new or amended Code provisions, and reviewing draft committee report language. Attorneys involved in the development of legislation work closely with the staff of the Joint Committee on Taxation, the Senate Finance Committee, the House Ways and Means Committee, and officials at the Office of the Tax Legislative Counsel at the Treasury Department.

The issuance of private letter rulings and technical advice involves extensive legal research and analysis of complex tax issues necessary to draft private letter rulings issued to specific taxpayers and technical advice memoranda issued to IRS field personnel who examine tax returns. This work deals with both proposed and completed transactions and exposes the attorney to sophisticated tax planning and the interaction of various Code sections. During the course of developing a private letter ruling, the attorney is often in close contact with the taxpayer or the taxpayer's counsel. The attorney arranges and participates in National Office conferences with taxpayers or their representatives to address factual or legal problems raised by the taxpayer's request for ruling.

The initiation and drafting of revenue rulings and revenue procedures for publication in the Internal Revenue Bulletin involve the application of the Code to various factual situations. Revenue rulings and procedures are the official published positions of the IRS and provide guidance to taxpayers and IRS personnel with respect to the most significant tax issues. The Internal Revenue Bulletin is subscribed to by taxpayers, law firms, accounting firms, and others.

Attorneys in Technical are responsible for performing all of the above-described activities for the subject matter assigned to their respective offices. While this is a large organization, new attorneys receive considerable support and feedback from their supervisors. Each organization is divided into branches of approximately 12 attorneys, and a new attorney can count on guidance from his or her supervisor on a regular basis.

The following is a brief description of the subject matter assigned to each of the Technical organizations.

Income Tax and Accounting—Income Tax and Accounting has the primary responsibility over the federal tax laws and legal issues involved with tax accounting and the recognition and timing of income and deductions. Subjects handled by attorneys in this organization include: accounting methods and periods, losses, installment sales, equipment leasing, sales and exchanges, alternative minimum tax, earnings and profits, long-term contracts, income and deductions, and the administrative provisions.

Corporate—Corporate has primary responsibility over the law applicable to reorganizations involving domestic and foreign corporations and consolidated returns. Subjects handled by attorneys in this organization include: general reorganizations, redemptions, liquidations, spinoffs, transfers to controlled corporations, debt v. equity determinations, bankruptcy, and transactions involving affiliated groups of corporations.

Passthroughs and Special Industries—Passthroughs and Special Industries has the primary responsibility over the federal tax laws involved with entities that pass-through tax attributes to their owners such as partnerships, trusts and estates, and S corporations. This organization also is responsible for the tax issues involved with certain specialized industries such as public utilities, natural resources and cooperatives. Attorneys in this organization handle a variety of subjects including: partnerships, S corporations, classification of foreign and domestic entities, estates and trusts, passive activity losses, personal holding companies, excise taxes, estate and gift taxes, oil and gas, natural resources, tax credits, depreciation, at-risk rules, public utilities, and cooperatives.

Financial Institutions and Products—Financial Institutions/and Products has primary responsibility over issues involving financial institutions and products, insurance companies and products, and tax exempt bonds. Subjects handled by attorneys in this organization include: banks, savings and loan associations, regulated investment companies, real estate investment trusts, real estate mortgage investment companies, insurance companies and products, annuities, original issue discount obligations, arbitrage bonds, new types of financial instruments, and all types of tax exempt financing.

Employee Benefits/Exempt Organizations—Employee Benefits/Exempt Organizations has primary responsibility over issues involving employee benefits, employee plans, and exempt organizations. Subjects handled by attorneys in this organization include: qualified employee plans, other non-qualified plans, employee stock options and other employee benefits, classification and qualification of various types of tax exempt entities, private foundations, and employment tax issues.

National Office Litigation

The Litigation function under the supervision of the Associate Chief Counsel (Litigation) in the National Office has four offices and three program responsibilities. The four offices include Tax Litigation, General Litigation, Criminal Tax and Disclosure; the three program areas include the Special Trial Attorney Program, the Industry Specialization Program and the Appellate Litigation Program. The specific responsibilities and the nature of the work within the offices is described more fully in the narrative below.

The Industry Specialization Program Coordinator assures identification of key issues in specific industries and the development of technical and litigating positions in support of the examination function. This cross-functional program involves both the technical and litigating functions and ensures that any necessary expertise is devoted to the development or resolution of the substantive position.

The Special Litigation Counsel oversees the Special Trial Attorney Program throughout the country, some of whom are on the staff of the Associate Chief Counsel (Litigation). These litigators are the Office's most senior and experienced individuals who are charged with litigating in the Tax Court the largest and most significant cases developed by the Service. The Special Litigation Counsel supervises the case selection, travel and training for these special trial attorneys throughout the country, and observes and reports on their trials.

The Special Appellate Counsel oversees the appellate recommendations made on behalf of the Internal Revenue Service both at the Court of Appeals and Supreme Court levels. Only issues of significance are appealed by the Government. The Special Appellate Counsel, in conjunction with the litigating offices, develops and coordinates the position with the client agency and with other interested groups in the Office including Technical and the field attorneys.

Criminal Tax—Attorneys staffing the Criminal Tax Office in the National Office perform a variety of legal duties in connection with the operation of the criminal tax program nationwide. For example, they handle protest of field declination memoranda, centralized criminal tax cases, search warrant and immunity applications, appeals, legislative matters, and opinions, guidelines, procedures, etc., impacting the criminal tax function nationally. They also handle sensitive matters centralized in the National Office due to policy concerns such as requests to conduct undercover investigations, grand jury investigations of 501(c) organizations, and allegations concerning perjury in the Tax Court.

Disclosure Litigation—Attorneys assigned to the Disclosure Litigation Office handle all matters relating to the disclosure of any records or information of the Internal Revenue Service. Disclosure Litigation Office attorneys advise other Service functions as to the availability of records under the Freedom of Information Act, the Privacy Act of 1974, and the disclosure provisions of the Internal Revenue Code. Disclosure Litigation Office also processes all Freedom of Information Act administrative appeals for the Service. In all litigation arising out of the Freedom of Information Act, the Privacy Act of 1974, or section 7431 of the Code (which provides damages for unauthorized disclosure of tax return information), or in cases where an employee's

"The experience here is unsurpassed. No tax firm can equal it."

Dave Fegan

refusal to testify or produce Service records or information results (or may result) in the employee being held in contempt of court, the Office recommends the defense and assists the Department of Justice with the pleadings, discovery and any questions of law or fact which arise during the litigation. The Office is also responsible for reviewing reports prepared by the Assistant Commissioner (Inspection) regarding possible criminal violations of section 7213 of the Code (the criminal sanctions for unlawful disclosures of tax return information) and for making prosecution recommendations to the Department of Justice with respect to such violations.

General Litigation—In the National Office, General Litigation Office attorneys make recommendations to the Tax Division of the Department of Justice as to appeal and certiorari where adverse decisions are entered. Their area of responsibility is primarily collection issues, including constitutional and administrative law, property law, creditors rights, bankruptcy and insolvency as well as summons enforcement. They also handle centralized court cases which generally seek injunctions against senior Service or Treasury officials in Washington. Legal advice memoranda are also prepared on the most important national issues for the regional and district counsel offices as well as other National Office components and other federal agencies. Legislation and regulations for the functional area is now prepared in the this office.

Tax Litigation—Attorneys assigned to the Office are engaged in three principal types of activities: (1) consideration of substantive tax issues, including the review of Tax Court briefs and defense letters in District Court refund cases prepared in the field, the preparation of defense letters in all Claims Court refund cases, the preparation of technical advice memoranda in response to field requests, and the formulation of positions to be taken in litigation; (2) appellate court work such as recommendations concerning appeal and certiorari and the preparation of actions on decision (acquiescence or nonacquiescence); and (3) procedural matters such as the handling of cases at the weekly motions calendar of the Tax Court and advising field offices on procedural issues. National Office attorneys are also responsible for litigating some insurance cases in the Tax

Court and many of the declaratory judgment cases in the Tax Court, including those involving qualification of retirement plans, tax exempt organizations and tax exempt bonds.

Attorneys in the Office formulate tax shelter technical positions and litigation strategy. They also work with other National Office and field attorneys in the Industry Specialization Program and Coordinated Examination Program to develop legal positions and strategies on issues with large revenue impact or industry-wide significance.

International Tax

The Office of the Associate Chief Counsel (International) is responsible for all international tax matters in the Office. It is structured without functional or subject matter divisions of responsibility, thus providing each attorney with an opportunity to handle a variety of matters, rather than being limited to one particular function or subject. Specifically, attorneys may develop revenue rulings and private letter rulings, draft regulations, provide technical advice to field offices of the IRS, write legal opinions, and participate in the development of legislation. In addition, attorneys may participate in litigation involving international issues (in conjunction with field offices of the IRS and the Department of Justice), providing opportunities to participate in discovery, review briefs and motions, assist at trial, and pursue appeals. Attorneys may also participate in tax treaty negotiations, exchange of information matters, and treaty administration cases, involving meetings with representatives of foreign governments. In carrying out this variety of tasks, attorneys will work with a wide range of substantive issues, covering the full range of the Code's international provisions. The Office of the Associate Chief Counsel (International) thus offers law graduates the opportunity to participate fully in a sophisticated international tax practice immediately after coming to the Office.

"You never get the same issue twice. Each case has a brand new aspect to it. It's creative; that's what I like about the work. We get significant issues that are intellectually challenging, not closet work."

Donna Douglas

General Legal Services

Attorneys assigned to this function in the National Office handle the same type of assignments as their field counterparts, as described on page 6, including the review of some work done in the field. In addition, they provide legal advice with respect to administrative claims arising under the Federal Tort Claims Act. There is however, greater opportunity for trial work in the field offices.

Associate Chief Counsel (Finance and Management)

This function, consisting of the Offices of Human Resources, Planning and Finance, and Information Systems, provides the administrative support for the Office of Chief Counsel. The Office of Human Resources has responsibility for recruiting, personnel, and training as well as employee relations and the Equal Employment Opportunity Program. Planning and Finance oversees fiscal matters and is responsible for the development and implementation of the budget for the Office. Planning and Finance also undertakes any necessary management studies. Information Systems supervises the operation of a law library and research facility and oversees existing automation systems for the Office of Chief Counsel. As part of the Office's long range automation strategy, Information Systems is undertaking the development of CASE (Counsel Automated Systems). The nationwide system, now under development, will provide every attorney with a personal computer workstation from which to access case materials and legal research databases and the full range of productivity tools associated with an automated office environment.

New attorneys are not assigned to the Offices of Human Resources, Information Systems or Planning and Finance.

Employment Programs and Policies

All appointments are made without regard to race, creed, sex, age, national origin, color or political affiliation. It is the policy of the Office of Chief Counsel to consider for appointment qualified handicapped applicants who with or without reasonable accommodation are able to perform the essential duties of the post without hazard to themselves or to others.

"We don't look for people to fit into a particular mold as long as they are sharp."

Benedetta Kissel

Honors Program (for 3rd year law students)

Those qualifying for the Honors Program are generally employed at grade GS-11. The possibility of a salary higher than Grade GS-11, step one, exists for applicants with outstanding academic credentials. In order to qualify for this Program, applicants must be third year law students who ordinarily should be in the top one-third of their law school classes or should have performed at a comparable level at those law schools which do not rank their classes. Consideration is given to an applicant's undergraduate record, law school courses and grades, law review work, law clerk experience, and whether the applicant is a veteran. These, in combination with the results of an applicant's interview and a review of the applicant's writing sample, are used to determine his or her qualifications for employment in the Office of Chief Counsel.

Applicants must take a bar examination before beginning work, although it is not necessary that they receive the examination results. If applicants have not yet been admitted to the Bar, they are appointed as "Law Clerks".

Each Law Clerk must become a member of the Bar within 14 months after employment; otherwise, employment is terminated.

Regular Program (for law graduates including experienced attorneys)

The Regular Program is open to applicants who have completed law school and have passed a bar examination. It is not necessary that the applicant be formally admitted to the bar at the time of submission of the application. In addition, applicants ordinarily should have been in the top one-third of their law school classes or should have performed at a comparable level at those law schools which do not rank their classes. Consideration is given to an applicant's professional experience following law school, as well as the factors listed under the Honors Program.

Generally, appointments under the Regular Program are at Grade GS-11. Appointment at GS-12 or higher may be made to attorneys with appropriate legal experience, and demonstrated ability in Tax or Labor Law.

Summer Intern Program

Generally, each summer the Office of Chief Counsel selects and employs for a 90-day period a number of summer interns. They are assigned to field offices and the National Office, and are selected on the basis of academic excellence and interest in federal taxation or other legal work performed by the Office. This program is intended primarily for second year law students. However, first year students with outstanding undergraduate records may also apply.

The summer interns are assigned to various duties in the field offices or National Office. This program gives each student law clerk an opportunity to participate in the legal work of the Office of Chief Counsel, with the assistance and supervision of experienced lawyers. Selections are usually made by January so early applications are encouraged. Applications should be received no later than December 1st. (December 31st for first year students)

Application should be made by submitting a completed Chief Counsel's Employment Application, a resume, a law school transcript, and a writing sample to:

Director, Office of Human Resources
Office of Chief Counsel
Internal Revenue Service
Room 4032, CC:HR
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

An information sheet which discusses the program in more detail may be obtained from the Director, Office of Human Resources, or at law school placement offices.

Law Student Volunteer Program

The Office offers an opportunity for a limited number of highly qualified law students to serve as volunteers in the National Office as well as various field offices. Under the program, law student volunteers perform a variety of educationally related work assignments and provide legal assistance to attorneys. The program provides opportunities for law students to gain practical work experience and familiarity with the Chief Counsel organization while at the same time earning law school course credits. This program is available to law schools certified by the American Bar Association. Generally, students must have successfully completed a course in federal taxation to qualify. Those interested in General Legal Services work should have completed relevant course work such as government contracts or labor law. Under the program, the students normally work a minimum of twelve hours per week for a total minimum of 150 hours per volunteer period. Students will be evaluated on the work performed and such evaluation will be forwarded to the law schools. Students interested in participating in the program should contact their law school placement office to see if the school participates in the program. Placement directors should contact the nearest District Counsel office or the Director, Office of Human Resources in Washington, D.C. for further information.

Application Procedures

Application for employment with the Office of Chief Counsel is made by submitting a resume, a law school transcript (an unofficial copy of the applicant's transcript will be accepted), a writing sample, and the completed Chief Counsel's Employment Application to the Director, Office of Human Resources (address below). Application forms and any additional information may be obtained from:

Director, Office of Human Resources
Office of Chief Counsel
Internal Revenue Service
Room 4032, CC:HR
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

"There is a real opportunity for public service here. You can really shape the tax law as it affects people."

Paul Francis

Honors Program

To receive earliest consideration and early offers of employment, applications should be received by October 17, 1989. Applications will be accepted and considered after that date until any remaining positions have been filled.

These applications will be reviewed and interviews will be arranged for those considered best qualified. Interviews are conducted at law school campuses, in Washington, D.C. and in field offices (which are listed at the back of the brochure). Applicants wil be notified of their selection or nonselection by mail.

Regular Program

Application for employment under the Regular Program may be submitted at any time after passing a bar examination even though not yet admitted to the bar. LL.M. candidates should apply after receipt of their first semester LL.M. grades, and should submit a transcript of those grades with their application.

Interviews are arranged at the initiative of the Office, and are conducted in Washington, D.C. and in field offices (listed at the back of the brochure).

Applications meeting the requirements of the Regular Program will be maintained in the active applicant files for a period of six months for consideration in the event appropriate positions become available. Applicants who have not been offered employment during this period should renew their applications if they desire continued consideration.

Chief Counsel Field Offices

North Atlantic Region

Regional Counsel
12th Floor
26 Federal Plaza
New York, NY 10278

District Counsel
Leo W. O'Brien Fed Bld'g.
Clinton Ave. & N. Pearl St.
Albany, NY 12207

Room 401
10 Causeway St.
Boston, MA 02222-1061

Suite 601
1600 Stewart Ave.
Westbury, NY 11590

Suite 500 Guaranty Bld'g.
28 Church St.
Buffalo, NY 14202

Room 259
135 High St.
Hartford, CT 06103

12th Floor
26 Federal Plaza
New York, NY 10278

Mid-Atlantic Region

Regional Counsel
Room 360
841 Chestnut St.
Philadelphia, PA 19107

District Counsel
Room 4100
101 W. Lombard St.
Baltimore, MD 21201

Room 904
970 Broad St.
Newark, NJ 07102

Room 10424
600 Arch St.
Philadelphia, PA 19106

726 Federal Bld'g.
1000 Liberty Ave.
Pittsburgh, PA 15222

5215 Federal Bld'g.
400 N. Eighth St.
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